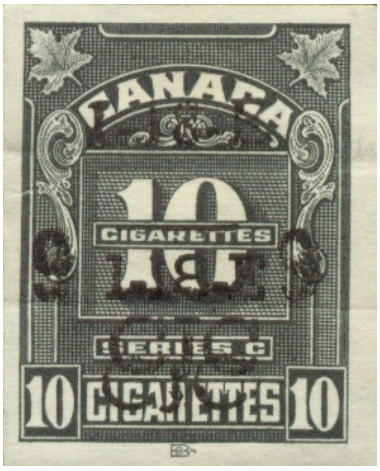
--- the “Tuckett Tobacco” 5 mm. 9 Gothic overprint of RC-381 - for the 1939 Budget ---

When the first wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand the manufacturers, attempting to maintain an even 5¢ price level on their brands, decreased their package sizes by one cigarette per pack of ten, and “Tuckett Tobacco” ten cigarette package became nine cigarettes.

For use under the 1939 Budget “Tuckett Tobacco” overprinted their *on-hand* sheets of the imperforate ten cigarette **RC-381** in black ink with a pair of central horizontally stacked 8 mm. thin *killer lines*, plus a compressed Gothic 5 mm. **9** at each side as the company provisional **RC-456**. The double date-coded copy illustrated below show that this was ***not*** a *one-time* operation of overprint / date coding.

--- the cancellations read horizontally upright - single copies to date ---

★**RC-456 - 9** on 10 cigarettes, imperf, the Tuckett 5 mm. compressed Gothic overprint coded **1-18-E / CJC** in September 1939



★**RC-456 - 9** on 10 cigarettes, imperf, an off-centre overprint with *doubled coding*, coded **1-18-E / CJC** in September 1939

--- BABN's provisional 5 mm. 9 overprint of RC-381 - as used by "Tuckett Tobacco" - 1939 ---

When the first wartime Budget of September 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand, BABN overprinted their sheets of the ten cigarette **RC-381** in black ink with three central horizontally stacked heavy *killer bars*, with a 5 mm. Gothic **9** at each side, plus four horizontally stacked 4 mm. *killer bars* at the bottom corners, as the BABN provisional **RC-464**.

--- the cancellation reads horizontally upright - 2 copies to date ---

★**RC-464 - 9** on 10 cigarettes, imperf, the 1939 BABN overprint, coded **1-18-E / CJC** by "Tuckett Tobacco" in September 1939

[★RC-464]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	**CJC**	**AJD**	---	---

As a temporary measure in October 1939, "Tuckett Tobacco" also used imperforate copies of the "Series of 1923" nine cigarette **RC-279**.

★**RC-279 - 9** cigarettes, imperf - the "Series of 1923", coded **1-18-E / AJD** by "Tuckett Tobacco" in October 1939

--- 9 Cigarettes - Series “C” - imperforate - as used by “Tuckett Tobacco” - 1939-40 ---

The definitive imperforate Series “C” nine cigarettes **RC-379** was ready for use by October 1939. The hidden letters “H-U” must indicate that the die saw approval prior to this date.

--- the cancellation reads horizontally upright - 9 copies to date ---

★**RC-379** - 9 cigarettes, imperf, coded **1-18-E / AJD** by “Tuckett Tobacco” in October 1939

[★RC-379]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	**AJD**	**BJD**	**CJD**
1940	**AKA**	**BKA**	**CKA**	**AKB**	**BKB**	**CKB**	---	---	---	---	---	---

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When the Budget of June 24th 1940 raised the excise duty on *small cigarettes* from $ 5.00 to $ 6.00 per thousand, the manufacturers again reduced their package sizes by one per ten, and “Tuckett Tobacco”, making two moves, ended the nine cigarette size by decreasing it to eight cigarettes, at the same 10¢ price, for sale *across Canada*.

For provisional use on eight cigarettes in July 1940, BABN overprinted their remaining sheets of the nine cigarette Series “C” imperforate **RC-381** with a 5 mm Gothic **8** as the BABN provisional **RC-463**.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 9 cigarettes \ 1-18E],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 18th 2013, JBH